

60TH LEGISLATURE—REGULAR SESSION

PROPOSED CONSTITUTIONAL AMENDMENT—
AD VALOREM TAXES

S. J. R. No. 32

Proposing an amendment to Article VIII of the Constitution of the State of Texas by adding a Section 1-e providing for a gradual abolition of the property tax levied by Article VII, Section 3; an abolition of the Two Cent ad valorem tax levied by Article VII, Section 17 after December 31, 1976; and providing for deletion of references to ad valorem taxes in Article III, Section 51.

Be it resolved by the Legislature of the State of Texas:

Section 1. That Article VIII, Constitution of the State of Texas, be amended by adding a new Section 1-e to read as follows:

"Section 1-e.

"1. From and after December 31, 1978, no State ad valorem taxes shall be levied upon any property within this State for State purposes except the tax levied by Article VII, Section 17, for certain institutions of higher learning.

"2. The State ad valorem tax authorized by Article VII, Section 3, of this Constitution shall be imposed at the following rates on each One Hundred Dollars (\$100.00) valuation for the years 1968 through 1974: On January 1, 1968, Thirty-five Cents (35¢); on January 1, 1969, Thirty Cents (30¢); on January 1, 1970, Twenty-five Cents (25¢); on January 1, 1971, Twenty Cents (20¢); on January 1, 1972, Fifteen Cents (15¢); on January 1, 1973, Ten Cents (10¢); on January 1, 1974, Five Cents (5¢); and thereafter no such tax for school purposes shall be levied and collected. An amount sufficient to provide free text books for the use of children attending the public free schools of this State shall be set aside from any revenues deposited in the Available School Fund, provided, however, that should such funds be insufficient, the deficit may be met by appropriation from the general funds of the State.

"3. The State ad valorem tax of Two Cents (2¢) on the One Hundred Dollars valuation levied by Article VII, Section 17, of this Constitution shall not be levied after December 31, 1976. At any time prior to December 31, 1976, the Legislature may establish a trust fund solely for the benefit of the widows of Confederate veterans and such Texas Rangers and their widows as are eligible for retirement or disability pensions under the provisions of Article XVI, Section 66, of this Constitution, and after such fund is established the ad valorem tax levied by Article VII, Section 17, shall not thereafter be levied.

"4. Unless otherwise provided by the Legislature, after December 31, 1976 all delinquent State ad valorem taxes together with penalties and interest thereon, less lawful costs of collection, shall be used to secure bonds issued for permanent improvements at institutions of higher learning, as authorized by Article VII, Section 17, of this Constitution.

"5. The fees paid by the State for both assessing and collecting State ad valorem taxes shall not exceed two per cent (2%) of the State taxes collected. This subsection shall be self-executing."

Sec. 2. That Article III, Section 51, of the Constitution of the State of Texas, be amended so as hereafter to read as follows:

"Section 51. The Legislature shall have no power to make any grant or authorize the making of any grant of public moneys to any individual, association of individuals, municipal or other corporations whatsoever; provided, however, the Legislature may grant aid to indigent and disabled Confederate soldiers and sailors under such regulations and limitations as may be deemed by the Legislature as expedient, and to their

PROPOSED CONSTITUTIONAL AMENDMENTS

widows in indigent circumstances under such regulations and limitations as may be deemed by the Legislature as expedient; provided that the provisions of this Section shall not be construed so as to prevent the grant of aid in cases of public calamity."

Sec. 3. The foregoing Constitutional Amendment shall be submitted to a vote of the qualified electors of this State at an election to be held on the first Tuesday after the first Monday in November 1968, at which election all ballots shall have printed on them the following:

"FOR the Constitutional Amendment continuously reducing State ad valorem property taxes and abolishing all State ad valorem property taxes after December 31, 1978, except the tax levied by Article VII, Section 17, for certain institutions of higher learning.

"AGAINST the Constitutional Amendment continuously reducing State ad valorem property taxes and abolishing all State ad valorem property taxes after December 31, 1978, except the tax levied by Article VII, Section 17, for certain institutions of higher learning.

Sec. 4. The Governor of the State of Texas shall issue the necessary proclamation for the election, and this Amendment shall be published in the manner and for the length of time as required by the Constitution and laws of this state. The publication of this Amendment shall be limited to the publication of Sections 1, 2 and 3 of this Resolution only.

Passed by the Senate on May 2, 1967: Yeas 21, Nays 8; May 19, 1967,

Senate concurred in House amendments: Yeas 21, Nays 7; adopted by the House on May 18, 1967, with amendments: Yeas 102, Nays 34.

Signed by the Governor May 27, 1967.

PROPOSED CONSTITUTIONAL AMENDMENT—DALLAS COUNTY—BONDS

S. J. R. No. 37

Proposing an amendment to Article III, Constitution of the State of Texas, by adding a new Section 52e to give Dallas County the power to issue bonds under Article III, Section 52 of the Constitution for the construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof, upon a vote of a majority of the resident property taxpayers voting thereon who are qualified electors of said county, and to provide that bonds heretofore or hereafter issued under Subsections (a) and (b) of said Section 52 shall not be included in determining the debt limit prescribed in said Section, and fixing the date for the election on the adoption of said amendment.

Be it resolved by the Legislature of the State of Texas:

Section 1. That Article III, Constitution of the State of Texas, be amended by adding a new Section 52e to read as follows:

"Section 52e. Bonds to be issued by Dallas County under Section 52 of Article III of this Constitution for the construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof, may, without the necessity of further or amendatory legislation, be issued upon a vote of a majority of the resident property taxpayers voting thereon who are qualified electors of said county, and bonds heretofore or hereafter issued under Subsections (a) and (b) of said Section 52 shall not be included in determining the debt limit prescribed in said Section."

Sec. 2. The foregoing constitutional amendment shall be submitted to vote of the qualified electors of this state at an election to be held on the